

**CERTIFICATE OF SERVICE**

It is hereby certified that service of the foregoing **UNITED STATES' MOTION FOR ENTRY OF DEFAULT JUDGMENT AGAINST DEFENDANT WATER GARDEN, INC.**, has been made this 30th day of August, 2007, by placing copies in the United States Mail addressed to the following:

Jane Joyce Rice  
9 Pleasant Valley Lane  
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s/ Michael G. Pitman  
Trial Attorney, Tax Division  
U.S. Department of Justice